H.B. 157

TRANSPORTATION AMENDMENTS

SENATE FLOOR AMENDMENTS

AMENDMENT 3 MARCH 3, 2004 11:23 AM

Senator **Bill Wright** proposes the following amendments:

1. Page 1, Line 8: After "Act" insert ", the Sales and Use Tax Act,"

2. Page 1, Line 18: After line 18 insert:

"> provides that a county, city, or town may impose a public transit tax of up to 1/4 of 1%, rather than of 1/4 of 1%;"

3. Page 2, Line 28: Delete "None" and insert "This bill provides an effective date."

4. Page 2, Line 32: After line 32 insert:

"**59-12-501** (Effective **07/01/04**), as last amended by Chapter 312, Laws of Utah 2003"

5. Page 9, Line 255: After line 255 insert:

"Section 3. Section **59-12-501** (Effective **07/01/04**) is amended to read:

59-12-501 (Effective 07/01/04). Public transit tax -- Base -- Rate -- Voter approval.

- (1) (a) (i) Except as provided in Subsections (1)(a)(ii) and 59-12-207.1(7)(c), in addition to other sales and use taxes, any county, city, or town within a transit district organized under Title 17A, Chapter 2, Part 10, Utah Public Transit District Act, may impose a sales and use tax of <u>up to</u> 1/4 of 1% on the transactions described in Subsection 59-12-103(1) located within the county, city, or town, to fund a public transportation system.
- (ii) Notwithstanding Subsection (1)(a)(i), a county, city, or town may not impose a tax under this section on the sales and uses described in Section 59-12-104 to the extent the sales and uses are exempt from taxation under Section 59-12-104.
- (b) For purposes of this Subsection (1), the location of a transaction shall be determined in accordance with Sections 59-12-207.1 through 59-12-207.4.
- (c) (i) A county, city, or town may impose a tax under this section

- only if the governing body of the county, city, or town, by resolution, submits the proposal to all the qualified voters within the county, city, or town for approval at a general or special election conducted in the manner provided by statute.
- (ii) An election under Subsection 17B-2-512(3)(a)(ii) approving the annexation of an area to a public transit district or local district and approving for that annexed area the sales and use tax authorized by this section satisfies the election requirement of Subsection (1)(c)(i) for the area to be annexed to the public transit district or local district.
- (2) (a) If only a portion of a county is included within a public transit district, the proposal may be submitted only to the qualified voters residing within the boundaries of the proposed or existing public transit district.
- (b) Notice of any such election shall be given by the county, city, or town governing body 15 days in advance in the manner prescribed by statute.
- (c) If a majority of the voters voting in such election approve the proposal, it shall become effective on the date provided by the county, city, or town governing body.
- (3) This section may not be construed to require an election in jurisdictions where voters have previously approved a public transit sales or use tax."

6. Page 9, Line 275:

After line 275 insert:

"Section 5. Effective date.

This bill takes effect on May 3, 2004, except that Section 59-12-501 (Effective 07/01/04) takes effect on July 1, 2004."

Renumber remaining sections accordingly.